

**TWENTY-SECOND JUDICIAL DISTRICT
INDIGENT DEFENDER BOARD
Covington, Louisiana
December 31, 2005**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 8-9-06

Annual Financial Statements

December 31, 2005

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Board of Directors
Twenty-Second Judicial District
Indigent Defender Board
Covington, Louisiana

Independent Auditor's Report

We have audited the governmental activities and each major fund of the **TWENTY-SECOND JUDICIAL DISTRICT INDIGENT DEFENDER BOARD**, which collectively comprise the basic financial statements as of and for the year ended December 31, 2005, as listed in the table of contents. These financial statements are the responsibility of the **TWENTY-SECOND JUDICIAL DISTRICT INDIGENT DEFENDER BOARD's** management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the governmental activities and each major fund of the **TWENTY-SECOND JUDICIAL DISTRICT INDIGENT DEFENDER BOARD** as of December 31, 2005, and the results of its operations for the year then ended in conformity with accounting principles generally accepted in the United States of America.

The management's discussion and analysis on pages 4 and 5 and budgetary schedules on pages 20 and 21 are not required parts of the basic financial statements, but are supplementary information required by the Government Accounting Standards Board. We have applied certain limited procedures, which consist primarily of inquiries of management regarding the methods of measurement and presentation of the supplementary information. However, we did not audit the information and express no opinion on it.

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Our audit was made for the purpose of forming an opinion on the basic financial statements as a whole. The accompanying information listed as other supplemental information in the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements of the **TWENTY-SECOND JUDICIAL DISTRICT INDIGENT DEFENDER BOARD**. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly presented in all material respects in relation to the basic financial statements taken as a whole.

In accordance with *Government Auditing Standards*, we have also issued our report dated May 19, 2006, on our consideration of the **TWENTY-SECOND JUDICIAL DISTRICT INDIGENT DEFENDER BOARD's** internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.



A Professional Accounting Corporation

May 19, 2006

REQUIRED SUPPLEMENTAL INFORMATION – PART I
MANAGEMENT'S DISCUSSION AND ANALYSIS

**TWENTY SECOND JUDICIAL DISTRICT
INDIGENT DEFENDER BOARD**

**MANAGEMENT'S DISCUSSION AND ANALYSIS
As of and For The Year Ended December 31, 2005**

Our discussion and analysis of the **TWENTY SECOND JUDICIAL DISTRICT INDIGENT DEFENDER BOARD's** (the Board) financial performance provides an overview of our financial activities for the fiscal year ended December 31, 2005. Please read it in conjunction with the financial statements enclosed.

FINANCIAL HIGHLIGHTS

- The Board's net current assets increased by 13.6% as a result of fiscal year 2005 operations.
- During fiscal year 2005, the Board had operating and non-operating revenues that were \$10,926 more than the \$1,308,472 in operating expenses.
- The cost of all of the Board programs increased by \$34,755 or 2.7% over the fiscal year ending December 31, 2004.

USING THIS ANNUAL REPORT

This annual report consists of a report on the general financial highlights statements (above), a general report on the entity performance as a whole, and an activities statement on contributing factors affecting the Board past and future financial conditions. Other supporting financial statements and comments are enclosed as components to the annual audit as presented by the auditing agent.

REPORTING ON THE BOARD AS A WHOLE

The expense structure for the Board is structured on a historical average of 91% with 87.79% of expenditures coming from payroll related expenses and 3.2% from contract attorneys within the Conflict Panel. The staff was maintained with an open attorney position throughout the year and one secretarial position that terminated after Hurricane Katrina.

The revenue stream from Hurricane Katrina was in the interim down for the months of September and October. However, population demographics (24-25% population gain) began showing indications of increases in both Parish and City Court Fees and Traffic Fees in the last two months of the fourth quarter of fiscal year 2005, lessening the loss from previous year's revenue stream. The following comparison table shows the impact of Hurricane Katrina upon the court revenue receipts for the years 2004 and 2005:

<u>Source</u>	<u>2004</u>	<u>2005</u>	<u>Percent</u>
LAIDAB DAF	\$ 89,645	\$ 151,839	69.4 %
BOND FEES/JDC	154,246	165,094	7.0 %
APPLICATION FEES	154,246	50,592	-3.8 %
CITY COURTS	898,634	876,443	-2.5 %
FELONY PROBATION	55,393	61,592	11.2 %
INTEREST INCOME	4,082	13,247	224.5 %

The modest losses in court revenues when combined with the DAF distribution and not filling positions contributed to a modest net gain of revenues over expenditures for the fiscal year.

Hurricane Katrina also impacted our operation in that our Slidell City Court Office was lost during the storm. This once rent free space provided by the St. Tammany Parish may or may not be available in the

**TWENTY SECOND JUDICIAL DISTRICT
INDIGENT DEFENDER BOARD**

**MANAGEMENT'S DISCUSSION AND ANALYSIS
As of and For The Year Ended December 31, 2005**

future. The Office is operating out of our Covington location, which has impacted our travel expenses. The Board will have to adjust their future budget to allow for rent expense for a new Slidell office.

THE BOARD ACTIVITIES

The Board reviewed and then contracted a qualified firm for the updated revision to the Twenty-Second Judicial Indigent Defender Employee Policy Manual and Handbook. Additionally, the Board structured a review of payroll for a wage adjustment effective January 1, 2006.

CONTACTING THE BOARD'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, customers and other interested parties with a general overview of the Board's finances and to demonstrate the Board's finances and accountability for money it receives. If you have questions about this report or need additional financial information, contact the Board's accountant at (985) 892-5002.

BASIC FINANCIAL STATEMENTS
GOVERNMENT-WIDE FINANCIAL STATEMENTS

**THE TWENTY-SECOND JUDICIAL DISTRICT
INDIGENT DEFENDER BOARD**

**STATEMENT OF NET ASSETS
December 31, 2005**

	<u>Governmental Activities</u>
ASSETS	
Cash	\$ 360,234
Certificates of Deposit	100,000
Court Fees Receivable	108,885
Probation Fees Receivable (Net of Allowance of \$909,561)	57,500
Prepaid Expenses and Other	4,926
Capital Assets, Net	<u>1,491</u>
Total Assets	<u>633,036</u>
LIABILITIES	
Accounts Payable	9,469
Accrued Liabilities	2,499
Compensated Absences	136,015
Deferred Revenue	<u>57,500</u>
Total Liabilities	<u>205,483</u>
NET ASSETS	
Investment in Capital Assets	1,491
Unrestricted	<u>426,062</u>
Total Net Assets	<u>\$ 427,553</u>

The accompanying notes are an integral part of these financial statements.

**THE TWENTY-SECOND JUDICIAL DISTRICT
INDIGENT DEFENDER BOARD**

**STATEMENT OF ACTIVITIES
For the Year Ended December 31, 2005**

Activities	Expenses	Program Revenues		Total
		Charges for Services	Grants and Contributions	
Indigent Defender	<u>\$ 1,308,472</u>	<u>\$ 988,628</u>	<u>\$ 151,839</u>	<u>\$ (168,005)</u>
General Revenues				
Shared Revenues				165,094
Interest Income				13,247
Other Income				<u>590</u>
Total General Revenues				<u>178,931</u>
CHANGE IN NET ASSETS				10,926
NET ASSETS, BEGINNING OF YEAR				<u>416,627</u>
NET ASSETS, END OF YEAR				<u>\$ 427,553</u>

The accompanying notes are an integral part of these financial statements.

**BASIC FINANCIAL STATEMENTS
FUND FINANCIAL STATEMENTS
GOVERNMENTAL FUNDS**

**THE TWENTY-SECOND JUDICIAL DISTRICT
INDIGENT DEFENDER BOARD**

**BALANCE SHEET
GOVERNMENTAL FUNDS
December 31, 2005**

	<u>General Fund</u>
ASSETS	
Cash	\$ 360,234
Certificates of Deposit	100,000
Court Fees Receivable	108,885
Probation Fees Receivable (Net of Allowance of \$909,561)	57,500
Prepaid Expenses and Other	<u>4,926</u>
Total Assets	<u>\$ 631,545</u>
LIABILITIES	
Accounts Payable	\$ 9,469
Accrued Liabilities	2,499
Compensated Absences	136,015
Deferred Revenue	<u>57,500</u>
Total Liabilities	<u>205,483</u>
FUND BALANCES	
Unrestricted	<u>426,062</u>
Total Fund Balances	<u>426,062</u>
Total Liabilities and Fund Balances	<u>\$ 631,545</u>
Reconciliation of the Governmental Fund Balance Sheet to the Statement of Net Assets	
Fund Balance per Balance Sheet	\$ 426,062
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds	<u>1,491</u>
Net Assets per Statement of Net Assets	<u>\$ 427,553</u>

The accompanying notes are an integral part of these financial statements.

**THE TWENTY-SECOND JUDICIAL DISTRICT
INDIGENT DEFENDER BOARD**

**STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - GOVERNMENTAL FUNDS
For the Year Ended December 31, 2005**

	General Fund	Special Revenue Grant Fund	Total
REVENUES			
Court Costs Fees and Charges	\$ 876,444	\$ -	\$ 876,444
Shared Revenues	165,094	-	165,094
Intake Fees	50,592	-	50,592
Court Fees and Awards	61,592	-	61,592
Interest Income	13,247	-	13,247
Other	590	-	590
Defense Assistance Fund	-	151,839	151,839
	<u>1,167,559</u>	<u>151,839</u>	<u>1,319,398</u>
Total Revenues			
	<u>1,167,559</u>	<u>151,839</u>	<u>1,319,398</u>
EXPENDITURES			
Payroll and Fringe	996,917	151,839	1,148,756
Attorneys Private	41,883	-	41,883
Operating Expense	21,258	-	21,258
Building Expenses and Rent	20,112	-	20,112
Telephone	16,504	-	16,504
Law Library	14,671	-	14,671
Travel	12,012	-	12,012
Office Supplies and Expenses	9,463	-	9,463
Continuing Legal Education Expenses	7,883	-	7,883
Accounting and Audit	6,243	-	6,243
Defendant Expenses and Services	4,047	-	4,047
Administration	6,495	-	6,495
	<u>1,157,488</u>	<u>151,839</u>	<u>1,309,327</u>
Total Expenditures			
	<u>1,157,488</u>	<u>151,839</u>	<u>1,309,327</u>
CHANGES IN FUND BALANCE	10,071	-	10,071
FUND BALANCE, BEGINNING OF YEAR	415,991	-	415,991
FUND BALANCE, END OF YEAR	<u>\$ 426,062</u>	<u>\$ -</u>	<u>\$ 426,062</u>

The accompanying notes are an integral part of these financial statements.

**TWENTY-SECOND JUDICIAL DISTRICT
INDIGENT DEFENDER BOARD**

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
For the Year Ended December 31, 2005**

Amounts reported for governmental activities in the statement of activities
are different because:

Net Change in Fund Balance - Total Governmental Fund	\$ 10,071
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Governmental funds report capital outlays as expenditures. However,
in the statement of activities the cost of those assets is allocated
over their estimated useful lives and reported as depreciation expense.
This is the amount by which capital outlays exceeded depreciation
in the current period.

<u>855</u>

Change in Net Assets of Governmental Activities	<u>\$ 10,926</u>
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The accompanying notes are an integral part of these financial statements.

**TWENTY-SECOND JUDICIAL DISTRICT
INDIGENT DEFENDER BOARD**

**NOTES TO FINANCIAL STATEMENTS
December 31, 2005**

NOTE A

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The **TWENTY-SECOND JUDICIAL DISTRICT INDIGENT DEFENDER BOARD** (the Board) was established in compliance with Louisiana Revised Statutes 15:144-149. The Board provides counsel to represent indigents (needy individuals) in criminal cases at the District level. The Board encompasses the parishes of Washington and St. Tammany, which are located in the State of Louisiana.

The Board is composed of five members who are appointed by the district court system. Board members serve without compensation.

Revenues to finance the Board's operations are provided primarily from court costs on fines imposed by the various courts within the District.

BASIS OF PRESENTATION

The accompanying basic financial statements of the **TWENTY-SECOND JUDICIAL DISTRICT INDIGENT DEFENDER BOARD** have been prepared in conformity with governmental accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The accompanying basic financial statements have been prepared in conformity with GASB Statement No. 34, *Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments*.

Government-Wide Financial Statements (GWFS)

The government-wide financial statements (i.e., the statement of net assets and the statement of activities) report information on all of the nonfiduciary activities of the Board. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for the governmental funds.

**TWENTY-SECOND JUDICIAL DISTRICT
INDIGENT DEFENDER BOARD**

**NOTES TO FINANCIAL STATEMENTS
December 31, 2005**

NOTE A

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

BASIS OF PRESENTATION (Continued)

Fund Financial Statements (FFS)

The Board uses funds to maintain its financial records during the year. Fund accounting is designed to demonstrate legal compliance and to aid management by segregating transactions related to certain Board functions and activities. A fund is defined as a separate fiscal and accounting entity with a self-balancing set of accounts. The funds of the Board are classified as governmental and special revenue. The emphasis on fund financial statements is on major funds, each displayed in a separate column. A fund is considered major if it is the primary operating fund of the Board or its total assets, liabilities, revenues, or expenditures of the individual governmental fund is at least 10 percent of the corresponding total for all governmental funds.

REPORTING ENTITY

For financial statement reporting purposes, the Board is a part of the district court system of the State of Louisiana. However, the state statutes that create the boards also give each of the boards control over all of their operations. This includes the hiring and retention of employees, authority over budgeting, responsibility for deficits, and the receipt and disbursement of funds. The Board is financially independent and operates independently from the district court system. The financial statements include only the transactions of the Board.

GOVERNMENTAL FUND ACCOUNTING

Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities. A fund is a separate accounting entity with a self-balancing set of accounts. The Board uses two funds to report the Board's financial position and the results of operations. The general fund reports all transactions of the organization other than those funds to be used for a purpose specified by law or agreement. A special revenue fund (grant fund) reports all transactions for grant money.

BASIS OF ACCOUNTING

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The general fund is accounted for using a current financial resources measurement focus. Only current assets and current liabilities are generally included in this measurement focus on the balance sheet. The operating statement represents increases and decreases in net current assets. The general fund uses the following practices in recording revenues and expenditures:

Revenues

Court costs on fines and forfeitures imposed by the district and city courts are recorded in the year they are collected by the contributing agencies. Fees from indigents are recorded when received. Interest income is accrued when earned. All other revenues and grants are recorded when earned.

**TWENTY-SECOND JUDICIAL DISTRICT
INDIGENT DEFENDER BOARD**

**NOTES TO FINANCIAL STATEMENTS
December 31, 2005**

NOTE A

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

BASIS OF ACCOUNTING (Continued)

Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting, when the related fund liability is incurred.

BUDGET POLICIES

The Board is required by law to adopt an annual budget. The board adopted and prepared a budget for the general fund and the special revenue fund on the modified accrual basis of accounting for the year ended December 31, 2005. This budget is presented with these financial statements in the supplementary section of the report on pages 20 and 21.

This budget was integrated into the accounting records and employed as a management control device. Budget comparisons were presented to the Board at the quarterly meetings. The Board does not use encumbrance accounting and appropriations lapse at the end of each year.

CASH

Cash includes amounts in demand deposits and interest-bearing demand deposits. Under state law, the Board may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

ACCOUNTS RECEIVABLE

Receivables for probation fees are fees imposed by the courts as a condition of probation and are reported net of uncollectible amounts. Traditionally, collection of these fees is highly questionable. Accordingly, the amounts collected are treated as deferred revenue. Collection is assured for receivables for court costs on fines and forfeitures and bail bond fees; these fees are recognized as revenue when earned.

GRANTS

The Board's sole grant is reported as special revenue in a special revenue fund. The Board had one grant at December 31, 2005, from the State of Louisiana's Board's District Assistance Fund.

USE OF ESTIMATES

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America includes the use of estimates that affect the financial statements. Accordingly, actual results could differ from those estimates.

**TWENTY-SECOND JUDICIAL DISTRICT
INDIGENT DEFENDER BOARD**

**NOTES TO FINANCIAL STATEMENTS
December 31, 2005**

NOTE A

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

COMPENSATED ABSENCES

The Board's employees earn varying amounts of vacation and sick leave each year. Employees cannot accrue sick leave; however, vacation leave may be accrued, up to thirty days, and used to supplement sick leave in the event of catastrophic illness. At termination, employees may be paid for unused vacation. However, sick leave is forfeited.

CASH AND CASH EQUIVALENTS AND INVESTMENTS

Cash includes amounts in interest-bearing demand deposits. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. Under state law, the municipality may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

Under state law, the municipality may invest in United States bonds, treasury notes, or certificates. These are classified as investments if their original maturities exceed 90 days; however, if the original maturities are 90 days or less, they are classified as cash equivalents. Investments are stated at their fair market value.

CAPITAL ASSETS

All fixed assets of the Board are recorded at historical costs. Depreciation of all exhaustible fixed assets is charged as an expense against their operations.

The costs of normal maintenance and repairs that do not add to the value of the assets or materially extend asset lives are not capitalized. Improvements are capitalized and depreciated over the remaining useful lives of the related fixed assets, as applicable. The Board capitalizes equipment and furniture in excess of \$500. The following estimated useful lives and methods are used to compute depreciation:

Furniture, Fixtures and Equipment	7 - 10 Years	Straight Line
Computers	5 - 10 Years	Straight Line

Depreciation expense amounted to \$570 for the year ended December 31, 2005.

NOTE B

CASH AND CASH EQUIVALENTS

The following is a summary of cash and cash equivalents (book balances) at December 31, 2005:

Demand Deposits	\$ 360,234
Certificates of Deposits	<u>100,000</u>
Total Cash and Cash Equivalents	<u>\$ 460,234</u>

**TWENTY-SECOND JUDICIAL DISTRICT
INDIGENT DEFENDER BOARD**

**NOTES TO FINANCIAL STATEMENTS
December 31, 2005**

NOTE B

CASH AND CASH EQUIVALENTS (Continued)

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

At December 31, 2005, the Board has \$508,423 in deposits (collected bank balances). These deposits are secured from risk by \$200,000 in federal deposit insurance, \$8,127 of pledged securities held by the custodial bank in the name of the fiscal agent bank (GASB Category 3) and a \$450,000 FHLB Letter of Credit. Funds on deposit by the Board were over-pledged by \$149,704 as of December 31, 2005

NOTE C

CAPITAL ASSETS

The Board's furniture and fixtures consist of the following

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Retirements</u>	<u>Ending Balance</u>
Furniture and Fixtures	\$ 76,891	\$ 1,425	\$ (1,652)	\$76,664
Less: Accumulated Depreciation	<u>(76,255)</u>	<u>(570)</u>	<u>1,652</u>	<u>(75,173)</u>
Net Fixed Assets	<u>\$ 636</u>	<u>\$ 855</u>	<u>\$ -</u>	<u>\$ 1,491</u>

NOTE D

CONCENTRATIONS

The majority of revenue earned by the Board comes from the Parish of St. Tammany and the City of Slidell in the form of court costs.

NOTE E

OPERATING LEASE

On January 1, 1999, the Board entered into a lease in Washington Parish for office space. The lease is non-cancelable with an option to lease the building until December 2005, with monthly payments of \$900. There are two renewal periods – each with a five-year term. As of December 31, 2005, the lease had not been renewed and payments were being made on a month-to-month basis. For the year ended December 31, 2005, rent expenses totaled \$10,800.

**TWENTY-SECOND JUDICIAL DISTRICT
INDIGENT DEFENDER BOARD**

**NOTES TO FINANCIAL STATEMENTS
December 31, 2005**

NOTE F

HURRICANE KATRINA

On August 29, 2005 St. Tammany Parish was severely impacted by Hurricane Katrina. The Board's Slidell office, which was owned by the Parish, was flooded. Currently, all operations are being conducted from the Covington office. Management of the Board does not expect that its future revenues will be affected by the storm.

REQUIRED SUPPLEMENTAL INFORMATION – PART II

**THE TWENTY-SECOND JUDICIAL DISTRICT
INDIGENT DEFENDER BOARD**

**BUDGETARY COMPARISON SCHEDULE
GENERAL FUND**

For the Year Ended December 31, 2005

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Court Costs Fees and Charges	\$ 893,988	\$ 817,476	\$ 876,444	\$ 58,968
Shared Revenues	141,732	151,200	165,094	13,894
Intake Fees	57,660	48,800	50,592	1,792
Court Fees and Awards	55,452	58,600	61,592	2,992
Interest Income	3,991	10,846	13,247	2,401
Other	1,452	-	590	590
Total Revenues	<u>1,154,275</u>	<u>1,086,922</u>	<u>1,167,559</u>	<u>80,637</u>
EXPENSES				
Payroll and Fringe	1,017,046	1,026,081	996,917	29,164
Attorneys Private	36,720	25,500	41,883	(16,383)
Operating Expense	18,311	18,574	21,258	(2,684)
Building Expenses and Rent	19,116	20,486	20,112	374
Telephone	13,776	17,540	16,504	1,036
Law Library	10,163	13,390	14,671	(1,281)
Travel	8,820	12,000	12,012	(12)
Office Supplies and Expenses	7,857	9,559	9,463	96
Continuing Legal Education Expenses	7,884	9,994	7,883	2,111
Accounting and Audit	8,432	6,248	6,243	5
Defendant Expenses and Services	9,768	9,768	4,047	5,721
Administration	3,380	7,180	6,495	685
Total Expenses	<u>1,161,273</u>	<u>1,176,320</u>	<u>1,157,488</u>	<u>18,832</u>
CHANGES IN FUND BALANCE	<u>\$ (6,998)</u>	<u>\$ (89,398)</u>	10,071	
FUND BALANCE, BEGINNING OF YEAR			<u>415,991</u>	
FUND BALANCE, END OF YEAR			<u>\$ 426,062</u>	

The accompanying notes are an integral part of these financial statements.

**THE TWENTY-SECOND JUDICIAL DISTRICT
INDIGENT DEFENDER BOARD**

**BUDGETARY COMPARISON SCHEDULE
SPECIAL REVENUE FUND
For the Year Ended December 31, 2005**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget</u>
				<u>Positive</u>
				<u>(Negative)</u>
REVENUES				
Defense Assistance Fund	<u>\$ 132,127</u>	<u>\$ 151,839</u>	<u>\$ 151,839</u>	<u>\$ -</u>
Total Revenues	<u>132,127</u>	<u>151,839</u>	<u>151,839</u>	<u>-</u>
EXPENDITURES				
Payroll and Fringe	<u>132,127</u>	<u>151,839</u>	<u>151,839</u>	<u>-</u>
Total Expenses	<u>132,127</u>	<u>151,839</u>	<u>151,839</u>	<u>-</u>
CHANGES IN FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	-	
FUND BALANCE, BEGINNING OF YEAR			-	
FUND BALANCE, END OF YEAR			<u>\$ -</u>	

OTHER SUPPLEMENTAL INFORMATION

**TWENTY-SECOND JUDICIAL DISTRICT
INDIGENT DEFENDER BOARD**

**SCHEDULE OF GOVERNING BOARD
December 31, 2005**

<u>Board of Directors</u>	<u>Compensation</u>
Jeff Bratton 209 N. New Hampshire Covington, LA 70433	\$ -0-
Neil Alford, II 542 Old Spanish Trail Slidell, LA 70458	\$ -0-
G. Brice Jones 1321 Eighth Street Slidell, LA 70458	\$ -0-
Pierre Livaudais 225 St. Ann Drive Mandeville, LA 70471	\$ -0-
Richard Watts 914 Pearl Street Franklinton, LA 70438	\$ -0-

OTHER REPORTS



LAPORTE SEHRT
ROMIG HAND
CERTIFIED PUBLIC ACCOUNTANTS

**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING
STANDARDS***

To the Board of Directors
**Twenty-Second Judicial District
Indigent Defender Board**
Covington, Louisiana

We have audited the financial statements of the **TWENTY-SECOND JUDICIAL DISTRICT INDIGENT DEFENDER BOARD** as of and for the year ended December 31, 2005, and have issued our report thereon dated May 19, 2006. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit we considered the **TWENTY-SECOND JUDICIAL DISTRICT INDIGENT DEFENDER BOARD's** internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the **TWENTY-SECOND JUDICIAL DISTRICT INDIGENT DEFENDER BOARD's** financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

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This report is intended solely for the information of the **TWENTY-SECOND JUDICIAL DISTRICT INDIGENT DEFENDER BOARD's** management, and the Legislative Auditor of the State of Louisiana, and it is not intended to be and should not be used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.



Professional Accounting Corporation

May 19, 2006